Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

- 1. (Original) A method for producing a powder containing an oil-soluble substance, which comprises dispersing an oil-soluble substance and a calcium component in an aqueous solution in the presence of a surfactant, and drying the obtained liquid mixture.
- 2. (Original) The method according to claim 1, wherein at least 1 type of sub-base material selected from the group consisting of a thickening and stabilizing agent, a protein, and a salt is further added after addition of the calcium component and before drying of the liquid mixture.
- 3. (Currently Amended) A powder containing an oil-soluble substance, which is obtained by the method according to claim 1 or 2.

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- 4. (Original) A powder containing an oil-soluble substance, which contains an oil-soluble substance, a calcium component, and a surfactant, wherein the oil-soluble substance is adsorbed to calcium component particles, and from which substantially no oil-soluble substances are eluted in an aqueous solution.
- 5. (New) A powder containing an oil-soluble substance, which is obtained by the method according to claim 2.